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Prices are going up! And
it's lucky for you that we
bought these dresses before
they began soaring. You'll
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fabrics as Satins, Triple
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All Silk Chiffon and Service Weights.
New Fall Colors—Still at This
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Better Stock While You Can!



Sure—we have signed up
whole heartedly behind Pres-
ident Roosevelt and his Re-
covery Program.

SAM LEVY
1311-1313 Sartori Avenue, Torrance

**Hospital Service
For Men At Work
On Aqueduct Line**

In order to provide every possible medical and surgical service for the vanguard of workers who are beginning to filter out along the eastern end of the Colorado river aqueduct, the Metropolitan Water District yesterday established a field hospital at Karp, on the Colorado river, with a district doctor in charge.

Although only a comparatively few men are now at work on the eastern end of the line, Assistant General Manager J. L. Burkholder ordered the hospital established because of the heat conditions existing there during the past few days.

Dr. Karl Von Hagen has been placed in charge of the establishment. Facilities will include first aid men and an ambulance.

**Broadcast Tuesday
On Recovery Program**

Through the co-operation of the National Broadcasting System and the California State Chamber of Commerce, a quarter hour each Tuesday night at 7:45 p. m. will be devoted to news and information from the National Industrial Recovery program.

John F. Johnston, an industrial engineer, and executive of a large western firm, has volunteered to serve as the "Recovery Reporter," bringing timely news, interpretation and interviews with authorities aimed to furnish useful information of the actual problems that are being met and solved by various industries and business groups. The series of talks will be broadcast over KPO, San Francisco, starting last Tuesday night and continuing each Tuesday in August.

MIDGET GAME TOMORROW
The Kiwanis Juniors will play the Fullerton Midget team tomorrow morning at 10 o'clock at the city park.

**SALES TAX LEVY IN EFFECT
TUESDAY HITS ALL BUYERS**

All Commodities Subject to Application of Revenue-raising Act; Food Purchased For Charity, Gasoline Now Taxed, Real Estate, Exempt

Application of the sales tax levy recently adopted by the state legislature which will affect every merchant and consumer in Torrance and other communities in the state went into effect Tuesday, August 1, when the new prices

How to Compute the Sales Tax

Sales from 1c to 14c.....	no tax
Sales from 15c to 59c.....	1 cent tax
Sales from 60c to \$1.05.....	2 cent tax
Sales from \$1.06 to \$1.49.....	3 cent tax
Sales from \$1.50 to \$1.90.....	4 cent tax
Sales from \$1.91 to \$2.30.....	5 cent tax
For each 40 cents thereafter, 1 cent additional tax	

were applied to commodities above the price of 14 cents. The tax of 2 1/2 per cent will be levied on practically every purchase made from a retail merchant, to be paid by the consumer and not to be absorbed by the seller. Exemption is provided for foodstuffs purchased by government agencies for charitable purposes and gasoline now taxed

is also exempt, but all other forms of personal property come under the levy. Under the provisions of the act, the retailer is taxed under the basis of his gross sales.

The total amount which it is expected will be realized by the state under the operation of the levy is from \$80,000,000 to \$100,000,000 for each two years, which will aid in wiping out the estimated state deficit for the next two years of \$122,000,000 to \$128,000,000.

Under the rulings of the state board of equalization, which has been working to clarify the details for the benefit of thousands of merchants, and representatives of every line of business in the state since the bill was signed by Governor James Rolph, the tax will be applied as follows:

(1) The tax is to be on sales of tangible property on and after August 1 by persons engaged in the sale of tangibles. The tax is measured by the gross receipts from the sales of such tangible properties.

(2) The tax is not applicable to any one who makes an occasional or isolated sale, or to one who does not hold himself out as being in the business of selling such tangibles.

(3) Receipts from sales by manufacturers, jobbers or wholesalers shall be included when sales are made in the course of their business to purchasers for use or consumption and not for resale.

(4) The following are non-taxable sales: (a) Sales of tangible or personal property for resale either in the form in which sold or when properties are the ingredients or component parts of such tangible property.

(b) Sales of real property. (c) Sales of intangible personal properties such as book accounts, stocks, bonds, mortgages, notes or other evidence of debt.

(d) Sales of theatre tickets, railroad tickets or other admission tickets.

(e) Sales on which collection of tax is prohibited under the federal laws.

(f) Utility Service Exempt (g) Sales of gas, electricity and water delivered to consumers through mains, lines or pipes.

(h) Sales of gold bullion, concentrates and precipitates.

(i) Sales of personal, tangible property used in public works contracted prior to August 1.

(j) Motor vehicle fuel subject to taxation under the state motor vehicle fuel tax act and not subject to refund.

(k) Hence, gasoline sold for use other than in automobiles or other conveyances traveling state highways, and on which refunds are allowed, will be subject to sales tax.

(l) Service charges are not taxable. This category are included the price received for labor or services used for installation, remodeling or repairing tangible properties; for example, charges made for repairing and greasing automobiles or installing or repairing radios will not be taxable. The tax will apply, however, to charges made for new parts, the grease and oil and other personal property sold.

(m) The price charged for services rendered in making of personal properties are taxable; for example, the merchant tailor can tax for the full sales price of a new suit sold which will include the labor cost of making the suit.

(n) What is required of retailers subject to the tax: (a) Within 30 days after the effective date of the act (August 1) every retailer must make application to the board for a permit on a form to be prescribed by the board.

(b) The application must be accompanied by a fee of \$1 for each permit.

(c) A separate permit must be obtained for each place of business and must be conspicuously displayed at the place for which it is issued and is valid until suspended or revoked by the board.

(d) Gross receipts must be reported to the board quarterly within 15 days after the end of the quarter. The first of such reports, covering gross receipts for

August and September, must be made on or before October 15, 1933.

(e) Reports are to be made on forms prescribed by the board and must be accompanied by a remittance of the amount of tax due, payable to the state treasurer.

(f) If reports accompanied by remittance are not filed an arbitrary assessment will be made and a 10 per cent penalty will accrue.

(g) Retailers must maintain complete records of all their gross receipts for the taxable amount.

What are gross receipts? The term "gross receipts" includes other things than money. It includes, of course, cash or money received and the value in money of any property of any kind or nature received in exchange. It includes any amount for which credit is extended by the seller to the purchaser, meaning that if the seller extends to a buyer credit for all or part of the sales price, the amount of the credit is included in the gross receipts.

Should the seller repossess himself of the property sold pursuant to an agreement made at the time of the sale, he may deduct from his gross receipts the unpaid amount of credit extended.

Advertising exempt: The sale of advertising service by the publisher of newspapers, periodicals and magazines, which advertising appears in the newspaper, magazine or periodical sold, is not a sale of tangible personal property.

Taxation of meals: The sale of meals by hotels, restaurants and other eating places such as clubs, fraternities, dining-rooms, boarding houses and the like, are sales of tangible personal property and as such are taxable.

Sales of food and beverage products to such restaurants and eating places for use by the latter in preparing meals are sales for the purpose of resale, and are not taxable.

The sale of meals served by hospitals to their patients or employees are taxable if a separate charge is made therefor. If no separate charge is made for meals, then the hospital is considered to be the purchaser for consumption, and sales of food to it by wholesale or retail food dealers are "sales at retail" within the meaning of the new act and are taxable.

Sellers to hospitals must determine at the time of sale whether sales are to a purchaser for use or consumption or are for resale.

Containers, cartons, packing cases, boxes, wrapping paper and similar articles and materials, which are taxable:

(1) Those which ordinarily are delivered with the sold tangible personal property to the final buyer or ultimate consumer with no separate charge therefor are not taxable. This class includes such things as cans in which canned goods, paint and other commodities are contained, medicine bottles, boxes in which jewelry, candy, suits, dresses and hats are delivered, toothpaste tubes, wrapping paper, twine and the like.

Receipts from sales of such containers, whether the sale be to a manufacturer, wholesaler, jobber or retailer are not taxable.

(2) If a charge is made for the container, the container is sold and receipts from such sale are taxable.

(3) If the seller makes a rebate to the consumer for return of the container he may deduct from his sales tax total the gross amount paid out in such rebates during the taxable period.

(4) Containers ordinarily used by manufacturers, wholesalers or jobbers for shipping or delivery of tangible property not sold by him in a retail sale, such as a single delivery summed in making a gross sale to the manufacturer, producer or shipper. This class would include large packing boxes, cartons in which several cans, bottles or packages are shipped, burlap sacks in which rugs and carpets are shipped, etc.

Are rents taxable? The answer is no. Rents are intangible. The tax is applied only to tangible personal property, therefore rents are not taxable.

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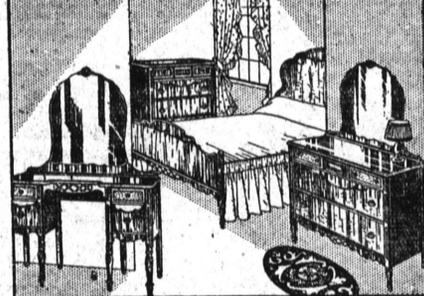
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**LOCAL MANUFACTURER HAS
ADVANCE IDEA ON NEW DEAL**

John Salm Queries President in 1931 On Proposal to Establish Federal Minimum Wage Law; Plan Parallels New Deal

Two years ago, John Salm, president of the Salm Manufacturing Company, makers of abalone shell novelties in Torrance, who had been giving considerable study to the trend of national affairs, which were then well on the down grade in respect to unemployment and working conditions, proposed a solution which in many respects parallels the present "new deal" as worked out and applied by President Franklin D. Roosevelt and his advisers under the National Industrial Recovery plan.

Salm's solution was embodied in a letter to President Herbert R. Hoover, and copies were mailed to the president of the United States Chamber of Commerce, the president of the Los Angeles Chamber of Commerce, the Torrance Chamber of Commerce, and the president of the American Federation of Labor. Their co-operation was requested. "However," said Mr. Salm this week, "I received only one reply to my letter, from Lawrence

far as to suggest the limiting of working hours, the implication is there, since a minimum wage law would necessarily require some stipulation of maximum hours in order to be effective.

Following is the correspondence: "Torrance, Calif., Sept. 23, 1931.

"Honorable Herbert Hoover, Washington, D. C.

"Dear Mr. President: "With a view to stabilizing prices on the country's various manufactured products which would result in a firmer tone in the matter of buying, we respectfully offer for your consideration the suggestion that a federal uniform minimum wage law for both men and women be established at the earliest possible date.

"Some states now have minimum wage laws and some have not, with a consequent unbalanced condition, and we believe the benefits which would accrue through the establishment of a nationwide wage protection to workers and manufacturers would give an impetus to industry which would be conducive to permanent prosperity and would relieve the present situation which in too many instances results in the manufacturer being obliged to sell his wares at a price prohibiting a fair margin of profit to himself

or adequate compensation to his employees. "It is our sincere opinion that the enactment of a law of this kind would not work a hardship on anyone but rather would benefit all and tend toward national prosperity.

"Therefore we respectfully recommend the idea for your serious consideration and trust you may feel disposed to investigate its many merits. "Respectfully yours, "SALM MANUFACTURING COMPANY "BY JOHN SALM."

JS:LP "THE WHITE HOUSE WASHINGTON "September 29, 1931. "My dear Mr. Salm: "Your letter of September 23rd has been received and I shall bring it to the attention of the President. "Sincerely yours, "LAWRENCE RICHEY "Secretary to the President."

Bachelor Kept His Promise GREAT BEND, Kan. (U.P.)—Charles Krautwurst made true his promise to "make his pile" before he entered the bonds of marriage. So for 72 years Charles remained a bachelor and probably still would be one had he not struck oil on his farm. His wife is 16 years his junior.

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